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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 151**

**The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021**

**PART 1**

**General**

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021 and come into force on 1 April 2021.

**Interpretation - general**

2. In these Regulations—

“lands and heritages” has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854(1),

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 (the valuation roll and revaluation) of the Local Government (Scotland) Act 1975(2) for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect, and

“rates” means non-domestic rates levied under section 7B (provisions as to setting of non-domestic rates) of the Local Government (Scotland) Act 1975(3).

**Applications for relief**

3.—(1) An application for relief under these regulations must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer, and
- (b) be made to the rating authority in whose roll the entry for the lands and heritages appears by—
  - (i) addressing it to the authority, and

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(1) 1854 c.91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c.39).

(2) 1975 c.30. Section 1 was amended by section 34 and schedule 6 of the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c.47), paragraph 1 of schedule 14 of the Local Government etc. (Scotland) Act 1994, paragraph 1 of schedule 4 of the Local Government and Rating Act 1997 (c.29) and section 7 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(3) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994.

(ii) delivering it or sending it to the authority's office by post or electronic communication.

(2) For the purposes of paragraph (1)—

“electronic communication” has the meaning given to it by section 15(1) (interpretation) of the Electronic Communications Act 2000 (“the 2000 Act”)(4)

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership,
- (b) a trust, a trustee of that trust,
- (c) a body corporate, a director of that body, and

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) (electronic signatures and related certificates) of the 2000 Act(5).

## PART 2

### Retail, Hospitality and Leisure

#### **Relief for lands and heritages used for retail, hospitality or leisure purposes**

4.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2021-22 financial year where—

- (a) the lands and heritages are wholly or mainly used on that day for a purpose, or purposes, specified in the classes in schedule 1, and
- (b) application for relief is made in accordance with regulation 3.

(2) The relief granted is that the rates payable in respect of that day are reduced to nil.

(3) Where a use of lands and heritages has been suspended temporarily as a result of Scottish or UK Government requirements or advice in connection with severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), that use of the lands and heritages is to be regarded for the purpose of paragraph (1)(a) as having continued as if it had not been suspended.

## PART 3

### Airports

#### **Relief for lands and heritages used as or at an airport**

5.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2021-22 financial year where—

- (a) the lands and heritages are—
  - (i) used as an airport, prescribed in schedule 2,
  - (ii) situated at such an airport and wholly or mainly used to provide one or more handling services for scheduled passenger flights, or

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(4) 2000 c.7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c.21).

(5) Section 7(2) was amended by S.I. 2016/696.

- (iii) occupied by the company named Loganair Limited, incorporated with company registration number SC170072, and
- (b) application for relief is made in accordance with regulation 3.
- (2) The relief granted is that the rates payable in respect of that day are reduced to nil.
- (3) Where a use of lands and heritages has been suspended temporarily as a result of Scottish or UK Government requirements or advice in connection with severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), that use of the lands and heritages is to be regarded for the purpose of paragraph (1)(a) as having continued as if it had not been suspended.
- (4) In paragraph (1)(a)(ii) “handling service” means any of the following activities—
  - (a) in relation to aircraft—
    - (i) de-icing,
    - (ii) re-fuelling,
    - (iii) moving aircraft,
    - (iv) waste servicing, and
  - (b) in relation to aircraft passengers—
    - (i) allocation of seating,
    - (ii) handling of baggage,
    - (iii) supervision of boarding.

## PART 4

### Consequential Amendment

#### **Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017**

**6.—**(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017<sup>(6)</sup> are amended as follows.

(2) In regulation 2 (interpretation – general), in the definition of “relevant lands and heritages”, for “regulation 4” to “Regulations 2020” substitute “regulation 4 (retail, hospitality and leisure relief) or 5 (airport relief) of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021”.

St Andrew’s House,  
Edinburgh  
At 1.10 p.m. on 18th March 2021

*KATE FORBES*  
A member of the Scottish Government

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<sup>(6)</sup> S.S.I. 2017/85, which was amended by S.S.I. 2018/76, S.S.I. 2019/44, S.S.I. 2020/42, S.S.I. 2020/101, S.S.I. 2020/230 and S.S.I. 2020/391.